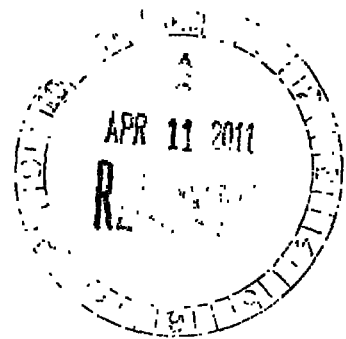


RECORDATION NO. 22845-CC FILED

APR 11 '11 -3 00 PM

RECORDED WITH SURFACE TRANSPORTATION BOARD



FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018-4214

VIA UPS 2nd DAY AIR

April 8, 2011

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated March 30, 2011, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under primary Recordation Number 22845.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 N. River Road, Suite 5000
Rosemont, IL 60018

Lessee: BNSF Railway Company
2650 Lou Menk Drive
1st Floor
Ft. Worth, TX 76131-2830

A description of the railroad equipment covered by the enclosed document is for two (2) tank cars having FURX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,

Marcia Dunne
Senior Rail Documentation Specialist

Enclosures

(BNSF195)

APR 11 '11 -3 00 PM

ASSGN. NO. BNSF195

MEMORANDUM OF LEASE

COMMERCIAL TRANSPORTATION BOARD

30th THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the March day of March, 2011 by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and BNSF Railway Company ("Lessee"), a Delaware corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Master Full Service Lease Agreement (the "Lease"), dated as of July 1, 1995, as amended as of April 1, 2002, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 136 to the Lease (the "Rider"), as described more particularly therein and on Exhibit A attached hereto, effective as of March 7, 2011, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. SeymourName: RICHARD F. SEYMOUR

VICE PRESIDENT

Title: _____

By: Susan GrakulskyName: SUSAN GRAKULSKY
ASSISTANT DIRECTOR
Title: OF DOCUMENTATIONExecuted on this 31st day of March 2011.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 31st day of March, 2011

Georgia Freiburger
Notary Public

My Commission Expires:

6-2012
(Notary Public)



LESSEE:

BNSF RAILWAY COMPANY

By: Richard A. Margl

Name: RICHARD A. MARGL

Title: AVP Carload Equipment

ATTEST:

By: Judy K. Carter

Name: Judy K. Carter

Title: Associate General Counsel Executed on this 30th day of March, 2011.
& Chief Compliance Officer

[CORPORATE SEAL]

STATE OF TEXAS
COUNTY OF TARRANT

I, Loralee M. Surin, a Notary Public of the County and State
aforesaid, certify that RICHARD A. MARGL personally appeared before me this day and
acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 30th day of March, 2011.

Loralee M. Surin
Notary Public

Commission Expires:

Nov. 13, 2011
(Notary Public)



EXHIBIT A to MEMORANDUM OF LEASE

NUMBER OF CARS: Two (2)

DESCRIPTION OF CARS: Tank Cars

CAR NUMBERS: FURX 123670 and FURX 123825